

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

55 Wibaux
0964 Wibaux K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	988,083.52	986,606.08	1,477.44	0.00	0.00	0.00
21XX Support Services - Students	56,990.18	56,990.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,863.89	17,863.89	0.00	0.00	0.00	0.00
222X Educational Media Services	57,668.63	57,668.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,230.69	118,230.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,525.73	66,525.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,540.27	0.00	30,774.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,000.39	175,000.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,420.61	51,420.61	0.00	0.00	0.00	0.00
31XX Food Services	73,846.10	73,846.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,097.80	20,097.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,917.65	45,752.65	0.00	15,165.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,446.83	0.00	XXXXXXXXXX	63,446.83	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,554.04	2,554.04	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,789,186.33	1,672,556.79	32,251.97	78,611.83	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

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Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,789,186.33					
Line A	Preliminary Indirect Cost Rate [C divided by B] 32,251.97/1,672,556.79			1.93%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

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